

TENNESSEE STATE BOARD OF EDUCATION		
LINE ITEM TRANSFER AUTHORITY		2201
<b>ADOPTED:</b> July 28, 2017	<b>REVISED:</b>	<b>MONITORING:</b> Review: Annually

After a school budget has been officially adopted, transfers between state major function expenditure categories (i.e., instructional, operational, and other service accounts) shall be made upon the recommendation of the school leader or designated financial officer. Line-item transfers within major function expenditure categories shall be made upon the recommendation of the school leader or designated financial officer, provided there is sufficient justification for the transfer including but not limited to the nature of the transfer, rationale for the transfer, impact if the transfer is not made, and how the transfer aligns with the school's strategic plan for which the proposed expenditure is directly related. The school leader or designated financial officer shall notify the State Board of any transfer between major budget categories.

Transfers between major budget categories can be made within state-supervised grant and program budgets, provided the state supervising authority over grant management has approved the transfers.<sup>1</sup> The school leader or designated financial officer shall notify the State Board of any state-approved transfers between major budget categories within grant budgets.

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Legal References:

<sup>1</sup> OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)